

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

SECURITIES & EXCHANGE COMMISSION,)	
Plaintiff,)	
)	
vs.)	CIVIL ACTION FILE
)	NO. 3:02-CV-128-DCK
FREDERICK J. GILLILAND,)	
Defendant,)	
)	
and)	
)	
MM ACMC BANQUE DE COMMERCE, INC.,)	
Relief Defendant.)	

ORDER REGARDING RECEIVER’S OBJECTIONS TO CLAIMS

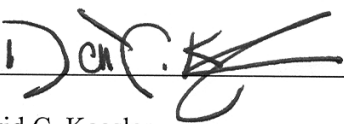
On this date, the Court considered the Receiver’s Objections to Claims. No response was filed in opposition to the Receiver’s Objections. Therefore, the Court, being familiar with the pleadings and papers on file herein and having considered the objections, was of the opinion, and so found, that the objections should be sustained. Accordingly,

IT IS ORDERED that each of the following claims submitted by each claimant or potential claimant in the amount stated is disallowed in its entirety:

Claimant	Amount
Dwight Brower	\$10,000.00
Peter Damiani	\$487.00
Ernst & Young, Liquidators	\$150,000.00
Ernst & Young, Liquidators	\$25,00.00
William Folino	\$100,000.00
William Folino	\$75,000.00
Grant Gallaway	\$0.00
James Henderson, Sr.	\$70,000.00

Knights Express, Receiver	\$100,000.00
Knights Express, Receiver	\$100,000.00
Jonathan Miller	\$425.00
Jonathan Miller	\$1,512.50
Christian August Mohr	\$0.00
Gregg Prescott	\$0.00
Gregg Reiling	\$2,300.00
Stephen Ross	\$1,000.00
Stephen Ross	\$1,000.00
Virgil and Nadine Strickland	\$76,000.00
Charles Taylor	\$2,000.00
Richard Vasquez	\$900,000.00
Michael and Virginia Yoder	\$6,000.00
Ervin and Louise	\$8,000.00

Signed: July 18, 2007



David C. Keesler
United States Magistrate Judge

